

C O P Y

in opinion

May 19, 1955

NEW HAMPSHIRE LAW LIBRARY

SEP 22 1998

Carlton C. Buckman, Chairman
New Hampshire State Athletic Commission
60 West Street
Keene, New Hampshire

CONCORD, N.H.

Dear Mr. Buckman:

In reply to your letter of May 18, 1955, I advise
as follows:

Chapter 164, Laws of 1947, provides by section 1 thereof that supervision of wrestling exhibitions shall continue to be in the Athletic Commission insofar as permits, licenses, taxes and reports are concerned. Section 2 of said chapter inserts section 11-a of chapter 172 of the Revised Laws and provides for the adoption of rules and regulations by the Commission pertaining to wrestling exhibitions. Nowhere in chapter 172 is it indicated that a license for a wrestling exhibition is required only where an admission is charged.

Assuming then that the construction as to admission fees advanced by the promoter is correct, it is my opinion that, nevertheless, a license would be needed and that the exhibition must be conducted in accordance with your appropriate rules and regulations.

The problem would arise in determining the amount of tax required to be paid under section 16 of said chapter 172. This section requires that the tax shall be paid upon the total receipts of paid admissions. The financial arrangement between the theater and the promoter is unknown, but it is quite probable that some portion of the total admissions will imure to the benefit of the promoter. If this is so, it would follow that a certain portion of each individual admission fee will be a charge for the wrestling exhibition, and the tax would be due upon this portion.

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If the promoter receives a certain specified sum for the exhibition, that sum will be a computable part of the total admissions collected and might properly be determined to be the admission charged for the exhibition.

Your Commission, with knowledge of the exact facts, will be better able than I to determine what tax, if any, is due. However, in answer to your specific question, as stated above, it is my opinion that a license should be obtained.

Very truly yours,

Richard C. Duncan
Assistant Attorney General

RCD/aml